

REMARKS

Applicants respectfully traverse and request reconsideration. The undersigned would like to thank the Examiner for the allowance of claims 43-45. The undersigned would also like to thank the Examiner for stating that claims 27-42 would be allowable if claim 27 is rewritten or amended to overcome the objections set forth in the Office Action.

Claim Objections

Claims 27 is objected to because according to the Office Action in line 9 "the second semiconductor top" should be replaced with "a die package top." Accordingly, Applicant has amended claim 27 to recite, among other things, "wherein the encapsulated top surface and a die package top surface are of equal distance from the package substrate." Therefore, since claim 27 is amended in accordance with the Examiner's suggestion, Applicants respectfully submit that claim 27 is in condition for allowance.

As stated above, the Office Action including the Office Action of May 18, 2004, indicated that claims 27-42 would be allowable if claim 27 is rewritten or amended to overcome the objection set forth in the Office Action. Accordingly, previously withdrawn claims 29, 30, 34 and 38 are reinstated.

Dependent Claims 28-32, 34-40, 45

Applicant submits that the dependent claims are allowable in light of the presence of novel and non-obvious elements contained in these claims that are not otherwise present in independent claims 27 and 43. Therefore, these claims are allowable for at least the reasons claims 27 and 43 are allowable.

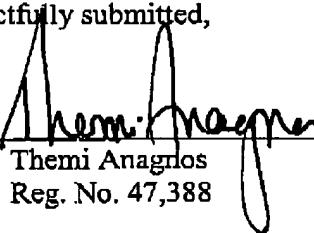
CONCLUSION

Applicants respectfully request that independent claims be allowed to issue. The Examiner is invited to contact the below listed attorney if the Examiner believes that a telephone conference will advance the prosecution of this application.

Date: January 4, 2005

Respectfully submitted,

By:


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